

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>GERALD D. BROWN,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>TELLER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 66825</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on February 16, 2016, Diane M. DeVries and James R. Meurer presiding. Petitioner, Mr. Gerald D. Brown, appeared *pro se*. Respondent was represented by Matthew A. Niznik, Esq. Petitioner is protesting the 2015 actual value of the subject lots.

The subject of this appeal consists of five vacant lots referenced as follows:

Schedule No.	Legal	Location	Lot Size (Acre)
R0001293	L10-13 B8 Goldfield	Goldfield	0.28
R0001316	L30-38 B16 Goldfield	Goldfield	0.62
R0020931	L14-19 B1 Victor Gol Add.	Victor	0.34
R0001682	Lot 6-8 B111 Victor Cunningham Add.	Victor	0.16
R0020940	L13-14 B2 Victor First Addition & ½ Alley	Victor	0.12

As noted above, two of the lots are located in Goldfield area and the remaining three lots are located in the City of Victor, Teller County. The Goldfield properties have community water; with utilities (telephone, electric, etc.) generally available in the area. The Victor lots have city utilities. All of the lots have legal access, with only two of the Victor lots having public road maintenance. Zoning for the Goldfield lots is A-1, and zoning for the Victor lots is "Victor". All of the lots are currently vacant and, according to testimony, the projected use for the lots would be residential.

The following values were presented at the hearing for tax year 2015:

Schedule No.	Petitioner's Value	Respondent's Appraised Value	CBOE Value
R0001293	\$4,110	\$7,900-\$8,200	\$6,934
R0001316	\$5,881	\$17,500	\$12,362
R0020931	\$2,979	\$13,200	\$8,873
R0001682	\$2,770	\$7,200-\$7,400	\$5,128
R0020940	\$1,694	\$4,500	\$3,744

Notwithstanding the appraised values, Respondent is deferring to the Board of Equalization's (BOE) assigned values as noted above for tax year 2015.

Petitioner did not present a sales comparison approach; however, did submit a list of multiple sales extracted from county records. Mr. Brown expressed concern about the location of Respondent's comparables, argued that these sales were not physically similar to the subject lots, and that the adjustments to these comparable sales were not supportable. Mr. Brown further testified that, in his opinion, the Teller County's database was compromised, either by human or computer error, that this database was invalid as a comparative source of property valuation, and that the county was attempting to correct a past valuation problem by implementing extreme increases in property values for tax year 2015. Mr. Brown based his concluded value for each lot on the 2014 actual value for the subject lots, plus a 5% increase to reflect improving market conditions.

Relative to the valuation provided by the county, Respondent's witness, Ms. Betty M. Clark-Wine, the Teller County Assessor, developed separate appraisals on each lot, each containing a sales comparison approach. Respondent used the same three comparable sales in the market approach analysis of the two Goldfield lots and Victor lot identified by schedule number R0020931. In analyzing the remaining Victor lots, respondent also used a set of three comparable sales (two of which were already introduced in the analysis of the two Goldfield and one Victor lots mention above). Adjustments to the sales consisted of lot size, access, view, utilities and exposure. None of the comparables contained location adjustments. Ms. Clark-Wine testified that in her opinion these were the best sales to compare to the subject lots given their unique locational characteristics. Ms. Clark-Wine also indicated that she did not inspect the subject lots and comparables. Respondent's concluded values are reflected in the above table.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015.

Colorado case law requires that "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . ." *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005). After careful consideration of the testimony and exhibits presented at the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales accurately reflect the market value for the subject property.

The sales used by Respondent were all located in similar locations, and were representative of the market during the required statutory period. The Board also finds that Respondent made appropriate adjustments to the comparable sales accounting for various differences in characteristics. The Board also concludes that given Petitioner's lack of a

supportable sales comparison approach or a discussion of specific sales, no impeachment of Respondent's conclusions of value could be reasonably accomplished.

**ORDER:**

The petition is denied.

**APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

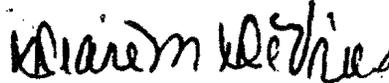
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

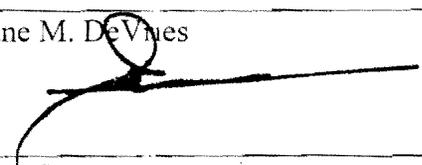
Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 1st day of March, 2016.

**BOARD OF ASSESSMENT APPEALS**

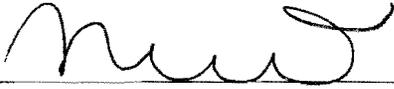


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Diane M. DeVries



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James R. Meurer

I hereby certify that this is a true  
and correct copy of the decision of  
the Board of Assessment Appeals.



Milla Lishchuk

